

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF CHANGE - BUSINESS TAX SUMMARY

FORM

ROC-BT-SUMMARY

IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year **1996** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

SEQUENCE # 1

STEP 1
Place LABEL
HERE
Otherwise
Please Print
or Type

PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
CORPORATE, PARTNERSHIP, FIDUCIARY OR NON-PROFIT NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS		PRINCIPAL BUSINESS ACTIVITY CODE (Follow Federal Instructions)
CITY /TOWN, STATE & ZIP CODE		

STEP 2
Return Type,
Federal
Information
and Filing
Requirement

ARE YOU REQUIRED TO FILE A BET RETURN: YES _____ **NO** _____ If you checked yes, please make sure the complete
ARE YOU REQUIRED TO FILE A BPT RETURN: YES _____ **NO** _____ return is attached to the BT-Summary.

☐ ② CORPORATION ☐ ③ PARTNERSHIP ☐ ① PROPRIETORSHIP ☒ AMENDED RETURN FOR ROC
☐ ② COMBINED GROUP ☐ ⑤ NON-PROFIT ☐ ④ FIDUCIARY ☐ FINAL RETURN

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not
 been previously reported to NH. Enter years covered by IRS _____

STEP 3

COMPLETE THE BET AND/OR BPT RETURN(S) AND THE BUSINESS TAX SUMMARY USING CHANGES AS REPORTED BY THE IRS.

STEP 4
Figure Your
Balance
Due or
Overpayment

1 (a) Business Enterprise Tax Net of Statutory Credit	1 (a)		
(b) Business Profits Tax Net of Statutory Credits	1 (b)		1
2 PAYMENTS:			
(a) Tax paid with application for extension	2 (a)		
(b) Payments from 1996 estimated taxes	2 (b)		
(c) Payments carried over from prior year	2 (c)		
(d) Payments with original return (Amended returns only)	2 (d)		2
3 TAX DUE (Line 1 less line 2)			3
4 ADDITIONS TO TAX:			
(a) Interest (See instructions)	4 (a)		
(b) Failure to Pay (See instructions)	4 (b)		
(c) Failure to File (See instructions)	4 (c)		
(d) Underpayment of Estimated Tax (See instructions)	4 (d)		4
5 (a) Subtotal of Amount Due (Line 3 plus line 4)	5 (a)		
5 (b) Payment made by EFT (See instructions)	5 (b)		
5 BALANCE DUE Make checks payable to: State of New Hampshire. Enclose, but do not staple or tape your payment with this return.			5
6 OVERPAYMENT (Line 2 plus line 5 (b) less line 1, adjusted by line 4, if applicable)	6		
7 Apply overpayment amount of line 6 to: (a) The 1997 tax liability			7 (a)
(b) Refund - Please allow 12 weeks for processing			7 (b)

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS, SCHEDULES AND IRS ADJUSTMENTS.

STEP 5
Signature(s)

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

Signature (in ink)

Signature (in ink) of Paid Preparer Other Than Taxpayer

Title

Date

Preparer's Tax Identification Number

Date

Spouse's Signature & Date (PROPRIETORSHIP ONLY)

Preparer's Address

MAIL TO:

NH DEPT OF REVENUE ADMINISTRATION
 DOCUMENT PROCESSING DIVISION
 PO BOX 2035
 CONCORD, NH 03302-2035

City or Town, State & Zip Code

ROC-BT-SUM
 Rev. 12/01

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF CHANGE - BUSINESS TAX SUMMARY -1996

LINE-BY-LINE INSTRUCTIONS

IRS ADJUSTMENT ONLY

STEP 1 Name, Address, Social Security or Federal Identification Number	<p>At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year.</p> <p>If you have received a booklet of tax forms and instructions with a pre-addressed label, remove it from the booklet cover and place it in the space provided. If no label was provided, please PRINT the taxpayer's name, address, social security number or federal identification number, and principal business activity code in the spaces provided.</p> <p>Enter spouse's name, social security number and principal business activity code in the spaces provided for separate proprietorship only. Social security numbers are required pursuant to the authority granted by 42 USC, Section 405.</p>																																	
STEP 2 Return Type, Federal Information and Filing Requirement	<p>Please indicate whether or not you are required to file the Business Enterprise Tax return and Business Profits Tax return. If you are not required to file either the Business Enterprise Tax or Business Profits Tax do not submit the returns or the BT-Summary. Failure to answer questions in step 2 will result in inquiries from the department, which may generate late filing penalties.</p> <p>Check the entity type which corresponds to your organizational structure.</p> <p>The AMENDED RETURN box has been prefilled to indicate that this is a Report of Change. Check the FINAL RETURN box only when the business organization has ceased to exist.</p> <p>Check the box if the IRS has made adjustments to your federal income tax return that have not been previously reported to New Hampshire. Enter the tax years examined by the IRS on the line provided.</p> <p>This form is for a Report of Change as a result of an IRS Adjustment only.</p>																																	
STEP 3	COMPLETE THE BET AND/OR BPT RETURNS AND THEN BUSINESS TAX SUMMARY USING THE CHANGES AS REPORTED BY THE IRS.																																	
STEP 4 Figure Your Balance Due or Overpayment	<p>Line 1(a) Enter the amount of your Business Enterprise Tax balance due net of statutory credits.</p> <p>Line 1(b) Enter the amount of your Business Profits Tax balance due net of statutory credits.</p> <p>Line 1 Enter the sum of lines 1(a) and 1(b)</p> <p>Line 2(a) Enter the amount paid with application for extension(s), Form BT-EXT. Include extension payments made by Electronic Funds Transfer.</p> <p>Line 2(b) Enter estimated payments to be applied to this year. Include estimate payments made by Electronic Funds Transfer.</p> <p>Line 2(c) Enter the prior year overpayment which was carried forward to this tax year.</p> <p>Line 2(d) When filing an AMENDED RETURN, enter the amount of payment remitted with the original Business Tax Summary.</p> <p>Line 2 Enter the total of lines 2(a) through 2(d).</p> <p>Line 3 Enter the amount of line 1 less line 2. Show a negative amount with brackets, e.g., (\$50).</p> <p>Line 4 Additions to tax are calculated on the individual taxes. Please complete the following calculations to determine the amount due if applicable for each line.</p> <p>Line 4(a) INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> <table border="1" data-bbox="219 1081 1502 1291"> <tr> <td colspan="2">X _____</td> <td>X _____</td> <td>= _____</td> <td>Enter on line 4(a).</td> </tr> <tr> <td>Tax Due (line 3)</td> <td>Number of days</td> <td>Daily rate decimal equivalent.</td> <td>Interest due</td> <td></td> </tr> <tr> <td colspan="5"> <table border="1"> <thead> <tr> <th>PERIOD</th> <th>RATE</th> <th>DAILY RATE DECIMAL EQUIVALENT</th> </tr> </thead> <tbody> <tr> <td>1/1/2002 - 12/31/2002</td> <td>9%</td> <td>.000247</td> </tr> <tr> <td>1/1/2001 - 12/31/2001</td> <td>11%</td> <td>.000301</td> </tr> <tr> <td>1/1/1999 - 12/31/2000</td> <td>10%</td> <td>.000274</td> </tr> <tr> <td>1/1/1998 - 12/31/1998</td> <td>11%</td> <td>.000301</td> </tr> <tr> <td>Prior to 1/1/98</td> <td>15%</td> <td>.000411</td> </tr> </tbody> </table> </td> </tr> </table> <p>Line 4(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due and the failure to pay is due to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>Line 4(c) FAILURE TO FILE: A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is being filed.</p> <p>Line 4(d) UNDERPAYMENT PENALTY: If line 1(a) or 1(b) is more than \$200 you were required to file estimated Business Profits Tax and/or Business Enterprise Tax payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimate payments, complete and attach Form DP-2210/2220. Use only one Form DP-2210/2220 to calculate the underpayment of estimated taxes for both the Business Enterprise and Business Profits Taxes. Form DP-2210/2220 may be obtained by calling (603) 271-2192.</p> <p>Line 4 Enter the total of lines 4(a) through 4(d).</p> <p>Line 5(a) Enter the tax due (Line 3) plus the sum of interest and penalties (Line 4).</p> <p>Line 5(b) Enter the amount of payment made by Electronic Funds Transfer for this return only. Any extension or estimate payments made by Electronic Funds Transfer should be included on lines 2(a) and 2(b) respectively.</p> <p>Line 5 Enter the amount of line 5(a) less line 5(b). This is the balance due. Make check or money order payable to: STATE OF NEW HAMPSHIRE. If less than \$1.00, do not pay, but still file the return. Please enclose, but do not staple or tape, your payment with this return. To ensure the check is credited to the proper account, please put your federal employer identification number, department identification number or social security number on the check.</p> <p>Line 6 If the total tax (Line 1) plus interest and penalties (Line 4) is less than the payments [(Line 2) plus line 5(b)] then you have overpaid. Enter the amount overpaid.</p> <p>Line 7 The taxpayer has an option of applying any or all of the overpayment as a credit toward next year's tax liability. Enter the desired credit on line 7(a). The remainder, if any, which will be refunded, should be entered on line 7(b). If line 7(a) is not completed, the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.</p>	X _____		X _____	= _____	Enter on line 4(a).	Tax Due (line 3)	Number of days	Daily rate decimal equivalent.	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